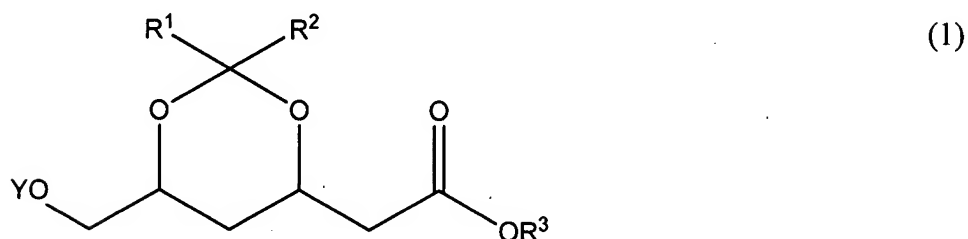


**Amendments to the Claims:**

This listing of the claims will replace all prior versions and listings of claims in the application.

**Listing of the Claims:**

Claim 1 (previously presented): Process for the preparation of a 2-(6-substituted-1,3-dioxane-4-yl) acetic acid derivative according to formula 1,

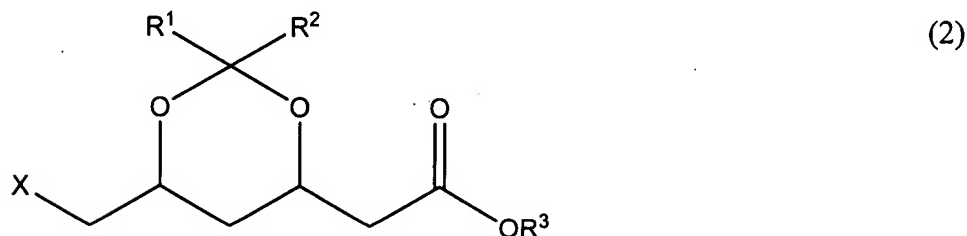


wherein

$R^1$ ,  $R^2$  and  $R^3$  are each independently a C1-4 alkyl group or wherein  $R^1$  and  $R^2$  together with the C-atom to which they are bound form a 5- or 6-membered cycloalkyl and

Y stands for  $R^A$ -CO- or for  $R^B$ -SO<sub>2</sub>- where  $R^A$ ,  $R^B$  are chosen from the group of alkyl or aryl with 1-12 C-atoms,

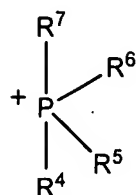
from its corresponding 2-(6-substituted-1,3-dioxane-4-yl) acetic acid derivative according to formula 2,



wherein

$R^1$ ,  $R^2$  and  $R^3$  are as defined above and

$X$  stands for a halogen, in the presence of a phase transfer catalyst and an oxyating agent,  
characterized in that a quaternary phosphonium ion according to formula 3,



(3)

wherein

$R^4$ ,  $R^5$ ,  $R^6$ ,  $R^7$  each independently stand for an alkyl, cycloalkyl, aralkyl or aryl with 1 to 12 C-atoms,

is used as a phase transfer catalyst and an ion according to formula 4,

$OY^-$

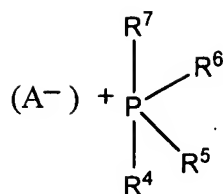
(4)

wherein  $Y$  is as defined above,

is used as an oxyating agent.

Claim 2 (original): Process according to claim 1, characterized in that  $R^A$ ,  $R^B$  are chosen from the group of  $C_1$ - $C_4$  alkyl or aryl with 6-10 C-atoms.

Claim 3 (previously presented): Process according to claim 1, characterized in that as a phase transfer catalyst a quaternary phosphonium salt according to formula 3a,



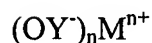
(3a)

wherein

$R^4$ ,  $R^5$ ,  $R^6$  and  $R^7$  are as defined above and

$A$  stands for a halogen,

is used and in that an acid salt according to formula 4a,



(4a)

wherein

$Y$  is as defined above and

$M$  stands for alkali metal or an alkaline metal,

is used as an oxyllating agent.

Claim 4 (original): Process according to claim 3, characterized in that the quaternary phosphonium salt according to formula 3a is used in a molar equivalent amount of 0.05 to 0.7 relative to the amount of compound according to formula 2.

Claim 5 (original): Process according to claim 4, characterized in that the quaternary phosphonium salt according to formula 3a is used in a molar equivalent amount of 0.1 to 0.5 relative to the amount of compound according to formula 2.

Claim 6 (original): Process according to any of claims 1-5, characterized in that the process is carried out at a temperature between 100 and 160° C.

Claim 7 (previously presented): Process according to any of claims 1-5, characterized in that the process is carried out at a temperature between 110 and 150° C.

Claim 8 (previously presented): Process according to any of claims 1-5, characterized in that the compound according to formula 1 is tert-butyl 2-((4R,6S)-2,2 dimethyl-6-[(methyl-carbonyloxy)methyl]-1,3-dioxan-4-yl} acetate and in that the compound according to formula 2 is tert-butyl 2-[(4R,6S)-6-(chloromethyl)-2,2-dimethyl-1,3-dioxan-4yl]acetate.